

Tax Return Information and Local Sales and Use Tax Changes



Serving the People of Washington

Special hotel/motel tax changes

✓ **Effective June 1, 1997, the city of Lakewood (Pierce County) imposed a special hotel/motel tax increase to 5%. The rest of Pierce County will remain at 2%.** Businesses providing transient lodging (including sites for recreational vehicles and camping) within the city limits of Lakewood must collect the new tax *in addition to* the combined state and local sales tax. For information about transient lodging and reporting the special hotel/motel tax, please see page 2.

B&O rate surtaxes to come off July 1, 1997

The rates for most classifications of the business and occupation (B&O) tax will go down on July 1, 1997. This is because a surtax imposed several years ago by the Legislature will expire. The correct rates will be printed on tax returns covering business activity on and after July 1, 1997. Classifications which do not have a surtax include, among others, retailing, selected business services, and financial services. The following table shows the rates before and after the expiration of the surtax.

Classification	Rate Before July 1, 1997	Rate on And After July 1, 1997
Extracting, Extracting for Hire	0.00506	0.00484
Slaughter, etc., Perishable Meat.....	0.00144	0.00138
Manuf. Wheat into Flour, etc.	0.00144	0.00138
Travel Agent Commiss., Splitting etc.....	0.00287	0.00275
International Charter Freight Brokers, etc ...	0.00379	0.00363
Insur. Agents/Brokers Commission	0.00575	0.0055
Manuf. Fresh Fruit & Veg. Vegetables	0.00345	0.00330
Process. for Hire, Print. & Pub.....	0.00506	0.00484
Manufacturing	0.00506	0.00484
Wholesaling Wheat, etc.....	0.00011	0.00011
Internal Distribution.....	0.00506	0.00484
Wholesaling	0.00506	0.00484
Warehousing, Radio & TV, Broadcasting, Public Road Construction/Gov. Contracting.....	0.00506	0.00484
Public or Nonprofit Hospitals	0.015	0.015
Selected Business Services	0.02	0.02
Financial Business Services	0.016	0.016
Cleanup of Radioactive Waste for U.S.	0.00471	0.00471
Service & Other Activities	0.01829	0.0175
Retailing of Interstate Transport. Eqt.....	0.00506	0.00484
Retailing	0.00471	0.00471

Computer-generated returns

You may create and use your own tax return, rather than the Combined Excise Tax Return mailed to you by the Department of Revenue. You do not need approval from the Department, but you do need to follow certain guidelines:

Identification

Front page - All information printed on the original mailing label of the Combined Excise Tax Return must be reproduced on the front page of your return. If your address changes,

please note this. If you pay taxes by electronic funds transfer, please indicate by including the initials "EFT" with your address information.

All pages - State the period and year covered by the return in the upper right corner of all pages of your return. Also, please give your registration number and company name on every page.

Excise Tax Information

Your return must be organized in the same order as the Combined Excise Tax Return. However, you may exclude lines for tax classifications that do not apply to your business. For example, if you are a retailer, your return might only include lines for retailing B&O tax, retail sales tax and local sales tax.

For every activity reported, you must include:

- ▶ Tax Classification
- ▶ Code
- ▶ Gross Amount
- ▶ Deduction Total, If Any
- ▶ Taxable Amount
- ▶ Tax Due

Codes

Include codes for all classifications you report. These are required to process your return. The codes can be found in the "Code" column of the Combined Excise Tax Return.

Bar Code

Please do not reproduce the bar code found on the Department's Combined Excise Tax Return.

Deduction Detail Pages

This information must be organized consistently with the Combined Excise Tax Return. You do not have to include portions of these pages that do not apply to your business. You must include the four digit deduction ID Codes.

Totals

Totals must be placed in the lower right hand corner of the first page of your return. This is the same information that is found in the totals area of the Combined Excise Tax Return: total liability, credit, tax due, etc.

Setup

Your return must be on plain, good quality, 20 lb. white bond, 8½ x 11 inch paper. The margins must be ¼ inch on all sides. There must be no more than six lines per inch and 12 characters per inch. Laser printing is highly recommended. All text must be printed in black. Use only standard fonts. Italic, artistic, or script fonts are not acceptable.

Filing

Please send in the **original** of your return with your remittance. Your registration number should be written somewhere on your check. Please do not staple your check to your return. Attach the same documents that you normally attach to the Combined Excise Tax Return (credit memos, schedules, etc.). Your registration number, period and year covered by the return should be in the upper right hand corner of each page.

Please remember to sign your return. Your computer-generated return should be mailed to the same address you mailed our Combined Excise Tax Return. Use the pre-printed envelope that comes with the Combined Excise Tax Return, which will continue to be mailed to you.

If you have any questions about computer-generated returns, please call (360) 753-7798 or fax (360) 664-9322.

Transient lodging information

Transient Rental Income is reported by businesses providing transient lodging for less than 30 days. Examples of transient lodging businesses include hotels, motels, trailer camps, and RV and tent campgrounds. The transient rental tax is not an additional tax; it is distributed to the counties and cities which levy this tax from the state portion of the retail sales tax. The Transient Lodging Information section is located on page 2 of the Combined Excise Tax Return.

The Convention and Trade Center and Special Hotel/Motel taxes are collected *in addition to* the retail sales tax. The Convention and Trade Center and Special Hotel\Motel sections are located on page 2 of the Combined Excise Tax Return.

Lodging tax rates by location

<i>Convention/Trade Center Tax</i>	4-Digit Code	Rate
King County: (60 or more units)		
Bellevue.....	1704	.058
Seattle	1726	.07
All other King County locations028
Special Hotel/Motel Tax		
Chelan County:		
Chelan.....	0402	.02
Leavenworth.....	0404	.01
Wenatchee.....	0405	.02
Cowlitz County:		
All locations.....		.02
Douglas County:		
East Wenatchee	0902	.02
Franklin County:		
Pasco.....	1104	.02
Grays Harbor County:		
All locations.....		.03
Okanogan County:		
Winthrop, effective 07-01-96.....	2413	.03
Pacific County:		
Long Beach, effective 04-01-97	2502	.03
Pierce County:		
Lakewood, effective 06-01-9705
All other Pierce County locations02
Skagit County:		
La Conner, effective 06-06-96.....	2905	.02
Snohomish County:		
All locations.....		.02
Spokane County: (40 or more units)		
All locations.....		.02
Yakima County:		
Yakima, effective 01-01-96.....	3913	.03

Location and mailing address changes

Please notify us of changes in your mailing address, business location or phone number. Please also let us know if you change your business activities. Prompt notification helps us get the tax

return to you on time and determine if you're properly reporting local sales tax. You can notify us of any changes by:

- ▶ Calling the automated voice attendant at (800) 647-7706 24 hours a day, seven days a week;
- ▶ Calling the local Department of Revenue office nearest you; or
- ▶ Writing your new mailing address or business location on your Combined Excise Tax Return.

Telephone Information Center Toll Free: (800) 647-7706

District Offices

110 W Market St PO Box 1018 ABERDEEN 98520-0290 (360) 533-9312	734 E First St Suite B PO Box 400 PORT ANGELES 98362-0064 (360) 457-2564
1904A Humboldt St PO Box 1176 BELLINGHAM 98227-1176 (360) 676-2114	919 SW Grady Way Suite 150 PO Box 877 RENTON 98057-0877 *(425) 277-7300
4841 Auto Center Way Suite 201 BREMERTON 98312-4394 (360) 478-4961	2101 4th Ave Suite 1400 SEATTLE 98121-2300 (206) 389-2700
11627 Airport Rd Bldg B PO Box 6 EVERETT 98206-0006 *(425) 356-2911	4407 N Division Suite 300 PO Box 7248 SPOKANE 99207-0248 (509) 482-3800
700 Colorado St PO Box 240 KELSO 98626-0021 LONGVIEW/KELSO OFFICE (360) 577-2015	11707 21st Ave S Suite B PO Box 44010 TACOMA 98444-0010 *(253) 536-6278
22 W Kennewick Ave PO Box 7207 KENNEWICK 99336-0616 (509) 585-1501	8008 NE 4th Plain Blvd Suite 320 PO Box 1648 VANCOUVER 98668-1648 (360) 260-6176
Target Place Complex 2735 Harrison Ave NW Suite 435 PO Box 7 OLYMPIA 98507-0007 (360) 753-3181	630 N Chelan Ave Suite B3 PO Box 220 WENATCHEE 98807-0220 (509) 663-9714
Headquarters Office General Admin Bldg PO Box 47450 OLYMPIA 98504-7450 (800) 647-7706	1714 S 16th Ave YAKIMA 98902-5713 (509) 575-2783

*** New area codes became Effective April 27, 1997**

To inquire about the availability of this document in an alternate format for the visually impaired or a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on our Internet home page at <http://www.wa.gov/dor/wador.htm>.

Local Sales and Use Tax Rates

Effective June 1, 1997

		Tax Rate			
	Location Code No.	Local Sales	Regional Transit	State Sales	Total
ADAMS COUNTY					
Unincorporated Areas.....	0100	.011		.065	.076
Hatton.....	0101	.011		.065	.076
Lind.....	0102	.011		.065	.076
Othello.....	0103	.011		.065	.076
Ritzville.....	0104	.011		.065	.076
Washtucna.....	0105	.011		.065	.076
ASOTIN COUNTY					
Unincorporated Areas.....	0200	.005		.065	.070
Asotin (City).....	0201	.005		.065	.070
Clarkston.....	0202	.005		.065	.070
BENTON COUNTY					
Unincorporated Areas.....	0300	.012		.065	.077
Unincorporated P.T.B.A.*.....	0333	.015		.065	.080
Benton (City).....	0301	.012		.065	.077
Kennewick.....	0302	.015		.065	.080
Prosser.....	0303	.012		.065	.077
Richland.....	0304	.015		.065	.080
West Richland.....	0305	.015		.065	.080
CHELAN COUNTY					
Unincorporated Areas.....	0400	.015		.065	.080
Cashmere.....	0401	.015		.065	.080
Chelan (City).....	0402	.015		.065	.080
Entiat.....	0403	.015		.065	.080
Leavenworth.....	0404	.015		.065	.080
Wenatchee.....	0405	.015		.065	.080
CLALLAM COUNTY					
Unincorporated Areas.....	0500	.014		.065	.079
Forks.....	0501	.014		.065	.079
Port Angeles.....	0502	.014		.065	.079
Sequim.....	0503	.014		.065	.079
CLARK COUNTY					
Unincorporated Areas.....	0600	.011		.065	.076
Battle Ground.....	0601	.011		.065	.076
Camas.....	0602	.011		.065	.076
La Center.....	0603	.013		.065	.078
Ridgefield.....	0604	.013		.065	.078
Vancouver.....	0605	.011		.065	.076
Washougal.....	0606	.011		.065	.076
Yacolt.....	0607	.011		.065	.076
COLUMBIA COUNTY					
Unincorporated Areas.....	0700	.010		.065	.075
Dayton.....	0701	.010		.065	.075
Starbuck.....	0702	.010		.065	.075
COWLITZ COUNTY					
Unincorporated Areas.....	0800	.010		.065	.075
Castle Rock.....	0801	.010		.065	.075
Kalama.....	0802	.010		.065	.075
Kelso.....	0803	.011		.065	.076
Longview.....	0804	.011		.065	.076
Woodland.....	0805	.010		.065	.075
DOUGLAS COUNTY					
Unincorporated Areas.....	0900	.010		.065	.075
Unincorporated P.T.B.A.*.....	0909	.014		.065	.079
Bridgeport.....	0901	.010		.065	.075
East Wenatchee.....	0902	.014		.065	.079
Mansfield.....	0903	.010		.065	.075
Rock Island.....	0904	.014		.065	.079
Waterville.....	0905	.014		.065	.079
FERRY COUNTY					
Unincorporated Areas.....	1000	.011		.065	.076
Republic.....	1001	.011		.065	.076
FRANKLIN COUNTY					
Unincorporated Areas.....	1100	.012		.065	.077
Unincorporated P.T.B.A.*.....	1111	.015		.065	.080
Connell.....	1101	.012		.065	.077
Kahlotus.....	1102	.012		.065	.077
Mesa.....	1103	.012		.065	.077
Pasco.....	1104	.015		.065	.080
GARFIELD COUNTY					
Unincorporated Areas.....	1200	.010		.065	.075
Pomeroy.....	1201	.010		.065	.075
GRANT COUNTY					
Unincorporated Areas.....	1300	.010		.065	.075
Unincorporated P.T.B.A.*.....	1333	.012		.065	.077
Coulee City.....	1301	.012		.065	.077
Electric City.....	1302	.012		.065	.077
Ephrata.....	1303	.012		.065	.077
George.....	1304	.012		.065	.077
Grand Coulee.....	1305	.012		.065	.077
Hartline.....	1306	.012		.065	.077
Krupp.....	1307	.012		.065	.077
Mattawa.....	1308	.012		.065	.077
Moses Lake.....	1309	.012		.065	.077
Quincy.....	1310	.010		.065	.075
Royal City.....	1311	.012		.065	.077
Soap Lake.....	1312	.012		.065	.077
Warden.....	1313	.012		.065	.077
Wilson Creek.....	1315	.012		.065	.077

		Tax Rate			
	Location Code No.	Local Sales	Regional Transit	State Sales	Total
GRAYS HARBOR COUNTY					
Unincorporated Areas	1400	.014		.065	.079
Aberdeen	1401	.014		.065	.079
Cosmopolis	1402	.014		.065	.079
Elma	1403	.014		.065	.079
Hoquiam	1404	.014		.065	.079
McCleary	1405	.014		.065	.079
Montesano	1406	.014		.065	.079
Oakville	1407	.014		.065	.079
Ocean Shores	1409	.014		.065	.079
Westport	1408	.014		.065	.079
ISLAND COUNTY					
Unincorporated Areas	1500	.014		.065	.079
Coupeville	1501	.014		.065	.079
Langley	1502	.014		.065	.079
Oak Harbor	1503	.014		.065	.079
JEFFERSON COUNTY					
Unincorporated Areas	1600	.014		.065	.079
Port Townsend	1601	.014		.065	.079
KING COUNTY					
Unincorporated Areas **	1700	.017	.004	.065	.086
Algona	1701	.017	.004	.065	.086
Auburn	1702	.017	.004	.065	.086
Beaux Arts Village	1703	.017	.004	.065	.086
Bellevue	1704	.017	.004	.065	.086
Black Diamond	1705	.017		.065	.082
Bothell/King	1706	.017	.004	.065	.086
Burien	1734	.017	.004	.065	.086
Carnation	1707	.017		.065	.082
Clyde Hill	1708	.017	.004	.065	.086
Des Moines	1709	.017	.004	.065	.086
Duvall	1710	.017		.065	.082
Enumclaw	1711	.017		.065	.082
Federal Way	1732	.017	.004	.065	.086
Hunts Point	1713	.017	.004	.065	.086
Issaquah **	1714	.017	.004	.065	.086
Kent	1715	.017	.004	.065	.086
Kirkland	1716	.017	.004	.065	.086
Lake Forest Park	1717	.017	.004	.065	.086
Medina	1718	.017	.004	.065	.086
Mercer Island	1719	.017	.004	.065	.086
Newcastle	1736	.017	.004	.065	.086
Normandy Park	1721	.017	.004	.065	.086
North Bend	1722	.017		.065	.082
Pacific/King	1723	.017	.004	.065	.086
Redmond **	1724	.017	.004	.065	.086
Renton	1725	.017	.004	.065	.086
Sea-Tac	1733	.017	.004	.065	.086
Seattle	1726	.017	.004	.065	.086
Shoreline	1737	.017	.004	.065	.086
Skykomish	1727	.017		.065	.082
Snoqualmie	1728	.017		.065	.082
Tukwila	1729	.017	.004	.065	.086
Woodinville	1735	.017	.004	.065	.086
Yarrow Point	1730	.017	.004	.065	.086
KITSAP COUNTY					
Unincorporated Areas	1800	.011		.065	.076
Unincorporated P.T.B.A.*	1818	.016		.065	.081
Bainbridge Island	1804	.016		.065	.081
Bremerton	1801	.016		.065	.081
Port Orchard	1802	.016		.065	.081
Poulsbo	1803	.016		.065	.081
KITITAS COUNTY					
Unincorporated Areas	1900	.012		.065	.077
Cle Elum	1901	.012		.065	.077
Ellensburg	1902	.012		.065	.077
Kittitas (City)	1903	.012		.065	.077
Roslyn	1904	.012		.065	.077
South Cle Elum	1905	.012		.065	.077
Klickitat County					
Unincorporated Areas	2000	.005		.065	.070
Bingen	2001	.005		.065	.070
Goldendale	2002	.005		.065	.070
White Salmon	2003	.005		.065	.070
LEWIS COUNTY					
Unincorporated Areas	2100	.011		.065	.076
Centralia	2101	.012		.065	.077
Chehalis	2102	.012		.065	.077
Morton	2103	.011		.065	.076
Mossyrock	2104	.011		.065	.076
Napavine	2105	.011		.065	.076
Pe Ell	2106	.011		.065	.076
Toledo	2107	.011		.065	.076
Vader	2108	.011		.065	.076
Winlock	2109	.011		.065	.076
LINCOLN COUNTY					
Unincorporated Areas	2200	.011		.065	.076
Almira	2201	.011		.065	.076

Changes in blue became effective April 1, 1997.

* Unincorporated Areas are locations outside incorporated city limits.

* P.T.B.A. - Public Transportation Benefit Area.

** Partially included within the RTA district. Additional .004 may not be due based on location.

LINCOLN COUNTY (Cont'd)					
Creston.....	2202	.011		.065	.076
Davenport.....	2203	.011		.065	.076
Harrington.....	2204	.011		.065	.076
Odessa.....	2205	.011		.065	.076
Reardan.....	2206	.011		.065	.076
Sprague.....	2207	.011		.065	.076
Wilbur.....	2208	.011		.065	.076
MASON COUNTY					
Unincorporated Areas.....	2300	.014		.065	.079
Shelton.....	2301	.014		.065	.079
OKANOGAN COUNTY					
Unincorporated Areas.....	2400	.011		.065	.076
Brewster.....	2401	.011		.065	.076
Conconully.....	2402	.011		.065	.076
Coulee Dam.....	2403	.011		.065	.076
Elmer City.....	2404	.011		.065	.076
Nespelem.....	2405	.011		.065	.076
Okanogan (City).....	2406	.011		.065	.076
Omak.....	2407	.011		.065	.076
Oroville.....	2408	.011		.065	.076
Pateros.....	2409	.011		.065	.076
Riverside.....	2410	.011		.065	.076
Tonasket.....	2411	.011		.065	.076
Twisp.....	2412	.011		.065	.076
Winthrop.....	2413	.011		.065	.076
PACIFIC COUNTY					
Unincorporated Areas.....	2500	.013		.065	.078
Ilwaco.....	2501	.013		.065	.078
Long Beach.....	2502	.013		.065	.078
Raymond.....	2503	.013		.065	.078
South Bend.....	2504	.013		.065	.078
PEND OREILLE COUNTY					
Unincorporated Areas.....	2600	.010		.065	.075
Cusick.....	2601	.010		.065	.075
Ione.....	2602	.010		.065	.075
Metaline.....	2603	.010		.065	.075
Metaline Falls.....	2604	.010		.065	.075
Newport.....	2605	.010		.065	.075
PIERCE COUNTY					
Unincorporated Areas **.....	2700	.012	.004	.065	.081
Unincorporated P.T.B.A. * **.....	2727	.015	.004	.065	.084
Bonney Lake.....	2701	.015	.004	.065	.084
Buckley.....	2702	.015		.065	.080
Carbonado.....	2703	.012		.065	.077
DuPont.....	2704	.015	.004	.065	.084
Eatonville.....	2705	.012		.065	.077
Edgewood.....	2720	.015	.004	.065	.084
Fife.....	2706	.015	.004	.065	.084
Fircrest.....	2707	.015	.004	.065	.084
Gig Harbor.....	2708	.015		.065	.080
Lakewood.....	2721	.015	.004	.065	.084
Milton.....	2709	.015	.004	.065	.084
Orting.....	2710	.015	.004	.065	.084
Pacific/Pierce.....	2723	.015	.004	.065	.084
Puyallup.....	2711	.015	.004	.065	.084
Rov.....	2712	.012		.065	.077
Ruston.....	2713	.015	.004	.065	.084
South Prairie.....	2714	.012		.065	.077
Steilacoom.....	2715	.015	.004	.065	.084
Sumner.....	2716	.015	.004	.065	.084
Tacoma.....	2717	.015	.004	.065	.084
University Place.....	2719	.015	.004	.065	.084
Wilkeson.....	2718	.012		.065	.077
SAN JUAN COUNTY					
Unincorporated Areas.....	2800	.012		.065	.077
Friday Harbor.....	2801	.012		.065	.077
SKAGIT COUNTY					
Unincorporated Areas.....	2900	.011		.065	.076
Unincorporated P.T.B.A. *.....	2929	.013		.065	.078
Anacortes.....	2901	.013		.065	.078
Burlington.....	2902	.013		.065	.078
Concrete.....	2903	.013		.065	.078
Hamilton.....	2904	.013		.065	.078
La Conner.....	2905	.013		.065	.078
Lyman.....	2906	.013		.065	.078
Mount Vernon.....	2907	.013		.065	.078
Sedro Woolley.....	2908	.013		.065	.078
SKAMANIA COUNTY					
Unincorporated Areas.....	3000	.005		.065	.070
North Bonneville.....	3001	.010		.065	.075
Stevenson.....	3002	.005		.065	.070
SNOHOMISH COUNTY (Cont'd)					
Unincorporated Areas **.....	3100	.011	.004	.065	.080
Unincorporated P.T.B.A. * **.....	3131	.017	.004	.065	.086
Arlington.....	3101	.017		.065	.082
Bothell/Snohomish.....	3120	.017	.004	.065	.086
Brier.....	3102	.017	.004	.065	.086
Darrington.....	3103	.017		.065	.082
Edmonds.....	3104	.017	.004	.065	.086
Everett.....	3105	.014	.004	.065	.083
Gold Bar.....	3106	.017		.065	.082
Granite Falls.....	3107	.017		.065	.082
Index.....	3108	.017		.065	.082
Lake Stevens.....	3109	.017		.065	.082
Lynnwood.....	3110	.017	.004	.065	.086
Marysville.....	3111	.017		.065	.082
Mill Creek.....	3119	.017	.004	.065	.086
Monroe.....	3112	.017		.065	.082
Mountlake Terrace.....	3113	.017	.004	.065	.086

SNOHOMISH COUNTY (Cont'd)					
Mukilteo.....	3114	.017	.004	.065	.086
Snohomish (City).....	3115	.017		.065	.082
Stanwood.....	3116	.017		.065	.082
Sultan.....	3117	.017		.065	.082
Woodway.....	3118	.017	.004	.065	.086
SPOKANE COUNTY					
Unincorporated Areas.....	3200	.013		.065	.078
Unincorporated P.T.B.A. *.....	3232	.016		.065	.081
Airway Heights.....	3201	.016		.065	.081
Cheney.....	3202	.016		.065	.081
Deer Park.....	3203	.013		.065	.078
Fairfield.....	3204	.013		.065	.078
Latah.....	3205	.008		.065	.073
Medical Lake.....	3206	.016		.065	.081
Millwood.....	3207	.016		.065	.081
Rockford.....	3208	.013		.065	.078
Spangle.....	3209	.013		.065	.078
Spokane (City).....	3210	.016		.065	.081
Waverly.....	3211	.008		.065	.073
STEVENS COUNTY					
Unincorporated Areas.....	3300	.010		.065	.075
Chewelah.....	3301	.010		.065	.075
Colville.....	3302	.010		.065	.075
Kettle Falls.....	3303	.010		.065	.075
Marcus.....	3304	.010		.065	.075
Northport.....	3305	.010		.065	.075
Springdale.....	3306	.010		.065	.075
THURSTON COUNTY					
Unincorporated Areas.....	3400	.015		.065	.080
Bucoda.....	3401	.015		.065	.080
Lacey.....	3402	.015		.065	.080
Olympia.....	3403	.015		.065	.080
Rainier.....	3404	.015		.065	.080
Tenino.....	3405	.015		.065	.080
Tumwater.....	3406	.015		.065	.080
Yelm.....	3407	.015		.065	.080
WAHKIAKUM COUNTY					
Unincorporated Areas.....	3500	.010		.065	.075
Cathlamet.....	3501	.010		.065	.075
WALLA WALLA COUNTY					
Unincorporated Areas.....	3600	.011		.065	.076
Unincorporated P.T.B.A. *.....	3636	.014		.065	.079
College Place.....	3601	.014		.065	.079
Prescott.....	3602	.011		.065	.076
Waitsburg.....	3603	.011		.065	.076
Walla Walla (City).....	3604	.014		.065	.079
WHATCOM COUNTY					
Unincorporated Areas.....	3700	.010		.065	.075
Unincorporated P.T.B.A. *.....	3737	.013		.065	.078
Bellingham.....	3701	.013		.065	.078
Blaine.....	3702	.013		.065	.078
Everson.....	3703	.013		.065	.078
Ferndale.....	3704	.013		.065	.078
Lynden.....	3705	.013		.065	.078
Nooksack.....	3706	.013		.065	.078
Sumas.....	3707	.013		.065	.078
WHITMAN COUNTY					
Unincorporated Areas.....	3800	.010		.065	.075
Albion.....	3801	.010		.065	.075
Colfax.....	3802	.010		.065	.075
Colton.....	3803	.010		.065	.075
Endicott.....	3804	.010		.065	.075
Farmington.....	3805	.010		.065	.075
Garfield.....	3806	.010		.065	.075
La Crosse.....	3807	.010		.065	.075
Lamont.....	3808	.010		.065	.075
Malden.....	3809	.010		.065	.075
Oakesdale.....	3810	.010		.065	.075
Palouse.....	3811	.010		.065	.075
Pullman.....	3812	.010		.065	.075
Rosalia.....	3813	.010		.065	.075
St. John.....	3814	.010		.065	.075
Tekoa.....	3815	.010		.065	.075
Uniontown.....	3816	.010		.065	.075
YAKIMA COUNTY					
Unincorporated Areas.....	3900	.011		.065	.076
Grandview.....	3901	.011		.065	.076
Granger.....	3902	.011		.065	.076
Harrah.....	3903	.011		.065	.076
Mabton.....	3904	.011		.065	.076
Moxee City.....	3905	.011		.065	.076
Naches.....	3906	.011		.065	.076
Selah.....	3907	.011		.065	.076
Sunnyside.....	3908	.011		.065	.076
Tieton.....	3909	.011		.065	.076
Toppenish.....	3910	.011		.065	.076
Union Gap.....	3911	.011		.065	.076
Wapato.....	3912	.011		.065	.076
Yakima (City).....	3913	.014		.065	.079
Zillah.....	3914	.011		.065	.076

Changes in blue became effective April 1, 1997.

* Unincorporated Areas are locations outside incorporated city limits.
* P.T.B.A. - Public Transportation Benefit Area.

** Partially included within the RTA district. Additional .004 may be due based on location.